

Effective 5/13/2014

17-36-37 Budget officer -- Annual financial statement -- Contents.

- (1) The budget officer of each county, within 180 days after the close of each fiscal period, or, for a county that has adopted a fiscal period that is a biennial period, within 180 days after both the midpoint and the close of the fiscal period, except as provided by Section 17-36-38, shall prepare and make available to the governing body an annual financial report which shall contain:
 - (a) a statement of revenues and expenditures and a comparison with the budget of the county general fund, similar statements of all other funds for which budgets are required, and statements of revenues and expenditures or of income and expense, as the case may be, of all other operating funds of the county;
 - (b) a balance sheet of each fund and a combined balance sheet of all funds as of:
 - (i) for a county that has adopted a fiscal period that is a biennial period, the midpoint and the close of the fiscal period; and
 - (ii) for each other county, the close of the fiscal period; or
 - (c) any other reports the governing body may require, including work performance data, tax levies, taxable values, details of bonded indebtedness, and historical facts of interest to the governing body and the public.
- (2) Copies of the annual report shall be furnished to the state auditor and made a matter of public record in the office of the budget officer.

Amended by Chapter 176, 2014 General Session